Abstract of the Disclosure

Method and apparatus for encoding/decoding audio data with scalability are provided. The method includes slicing audio data so that sliced audio data corresponds to a plurality of layers, obtaining scale band information and coding band information corresponding to each of the plurality of layers, coding additional information containing scale factor information and coding model information based on scale band information and coding band information corresponding to a first layer, obtaining quantized samples by quantizing audio data corresponding to the first layer with reference to the scale factor information, coding the obtained plurality of quantized samples in units of symbols in order from a symbol formed with most significant bits (MSB) down to a symbol formed with least significant bits (LSB) by referring to the coding model information, and repeatedly performing the steps with increasing the ordinal number of the layer one by one every time, until coding for the plurality of layers is finished. According to the method, fine grain scalability (FGS) can be provided with a lower complexity and a better audio quality can be provided even in a lower layer.